

110TH CONGRESS  
1ST SESSION

# H. R. 3983

To amend the Internal Revenue Code of 1986 to make permanent certain tax benefits relating to elementary and secondary schools.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 29, 2007

Mr. ALTMIRE introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent certain tax benefits relating to elementary and secondary schools.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “The Classroom Readiness Tax Relief Act of 2007”.

6 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS MADE PERMANENT.**

9 (a) IN GENERAL.—Subparagraph (D) of section  
10 62(a)(2) (relating to certain trade and business deductions

1 of employees) is amended by striking “In the case of tax-  
2 able years beginning during 2002, 2003, 2004, 2005,  
3 2006, or 2007, the deductions” and inserting “The deduc-  
4 tions”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2007.

8 **SEC. 3. ENHANCED DEDUCTION FOR QUALIFIED COM-**  
9 **PUTER CONTRIBUTIONS TO ELEMENTARY**  
10 **AND SECONDARY SCHOOLS MADE PERMA-**  
11 **NENT.**

12 (a) IN GENERAL.—(1) Clause (i) of section  
13 170(e)(6)(B) of the Internal Revenue Code of 1986 is  
14 amended to read as follows:

15 “(i) the contribution is to an edu-  
16 cational organization described in sub-  
17 section (b)(1)(A)(ii) which provides ele-  
18 mentary education or secondary education  
19 (kindergarten through grade 12),”.

20 (2) Paragraph (6) of section 170(e) of such Code (re-  
21 lating to special rule for contributions of computer tech-  
22 nology and equipment for educational purposes) is amend-  
23 ed—

24 (A) by striking subparagraph (G), and

1           (B) by striking subparagraph (C) and redesignig-  
2           nating subparagraphs (D), (E), and (F) as subpara-  
3           graphs (C), (D), and (E), respectively.

4           (b) **EFFECTIVE DATE.**—The amendments made by  
5 this section shall apply to contributions made during tax-  
6 able years beginning after December 31, 2007.

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